

Name

School

John W. Quinn
Woodstock Collegiate Institute

No. 14

Book-Keeping Exercises

.. FOR ..

Public School Leaving and Form One
High School Examinations.

TAKEN FROM THE HIGH SCHOOL BOOK-KEEPING, WITH HINTS
AND EXPLANATIONS

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TORONTO, ONT.

No. 14

Amendments to Regulations for 1900,

Approved August, 1899.

For the academic year 1899-1900, the following modifications are made in the Revised Regulations which came into force in October, 1896 :—

HIGH SCHOOL COURSE OF STUDY.

The High School course of study is amended by making Book-keeping obligatory, and by adding Agriculture and Manual Training to the list of optional subjects. In Poetical Literature for Forms I. and II., no special texts are prescribed by the Department, but the pupils shall study such selections from the High School Reader as may be recommended by the Principal, together with such books for Supplementary Reading as he may recommend, and which may be obtained from the Library of the School. Any subject prescribed for a Form may be continued in a higher Form at the option of the Principal. In the case of pupils preparing for University Matriculation or taking the course for a Commercial Diploma, or where the Board introduces Manual Training or any other branch of technical education, on the recommendation of the Principal, less time may be given by the pupils concerned to one or more of the obligatory subjects of the High School course so as to meet as far as practicable the aims of the pupils.

PUBLIC SCHOOL LEAVING EXAMINATION.

The Public School Leaving Examination will hereafter be identical with the examination prescribed for Part I. of Junior Leaving Standing. Public School Leaving certificates will be issued by the Public School Inspector to all pupils of Public Schools in his inspectorate who pass the examination of Part I. of Junior Leaving Standing. The present holders of Public School Leaving certificates will be entitled to certificates of having passed the examination of Part I. of Junior Leaving Standing by passing the Examinations in Arithmetic and Mensuration, Grammar and History, the prescribed percentage on the total of these subjects being also exacted.

PART I., JUNIOR LEAVING STANDING.

The subjects prescribed for Part I. of Junior Leaving Standing are the following: Reading, Drawing, Geography, Botany (or Agriculture), Writing, with Book-keeping and Commercial Transactions, English Grammar, English Literature, Arithmetic and Mensuration, English Composition, and History. The course in Agriculture will include what is taken up in the authorized text-book as far as page 73. The course in the other subjects will be based as heretofore upon the work prescribed in the Regulations for Forms I. and II., subject to requirements for examinations hereinafter mentioned. For 1900 no examinations will be held in Reading, English Literature, Drawing, Book-keeping, Botany, or Agriculture, but no name of a student who has not given due attention to these subjects is to be included in the confidential report of the Principal.

It is expected that throughout the course, until pupils have completed what is required for Part I. of Junior Leaving Standing, at least two half-hour periods per week shall be given regularly to Reading, and an equal time to English Literature. Regarding Drawing, Book-keeping, Botany, or Agriculture, at least two half-hour periods per week for each of these subjects are to be given regularly to pupils enrolled in Form I. of the High School, or Form V. of the Public School; that is practically during the first year of the course in preparation for Part I. of Junior Leaving Standing.

DEPARTMENTAL EXAMINATIONS.

1901 AND 1902.

The courses for the examinations for Junior and Senior Leaving Standing for 1901 and 1902 will be the same as those prescribed for 1900, except that the following will be the requirements for Part II. Junior Leaving Standing: English Grammar, etc.

EDUCATION DEPARTMENT, TORONTO,
October 2nd, 1899.

J. & J. SUTHERLAND,
IMPORTERS,
WOODSTOCK, ONT.

DESCRIPTIVE INDEX.

SINGLE ENTRY

INVENTORY BOOK, FROM PAGE TO PAGE

DAY BOOK, FROM PAGE 37 TO PAGE 28

CASH BOOK, FROM PAGE 48 TO PAGE 43

LEDGER, FROM PAGE 12 TO PAGE 72

DOUBLE ENTRY

JOURNAL DAY BOOK, FROM PAGE 6 TO PAGE 18

CASH BOOK, FROM PAGE TO PAGE

LEDGER, FROM PAGE 10 TO PAGE 65

TEACHER'S CERTIFICATE

I hereby certify that the work in this Book was done by John M. Quinn
a pupil in Term 1. A. 24. C. J.

Teacher.

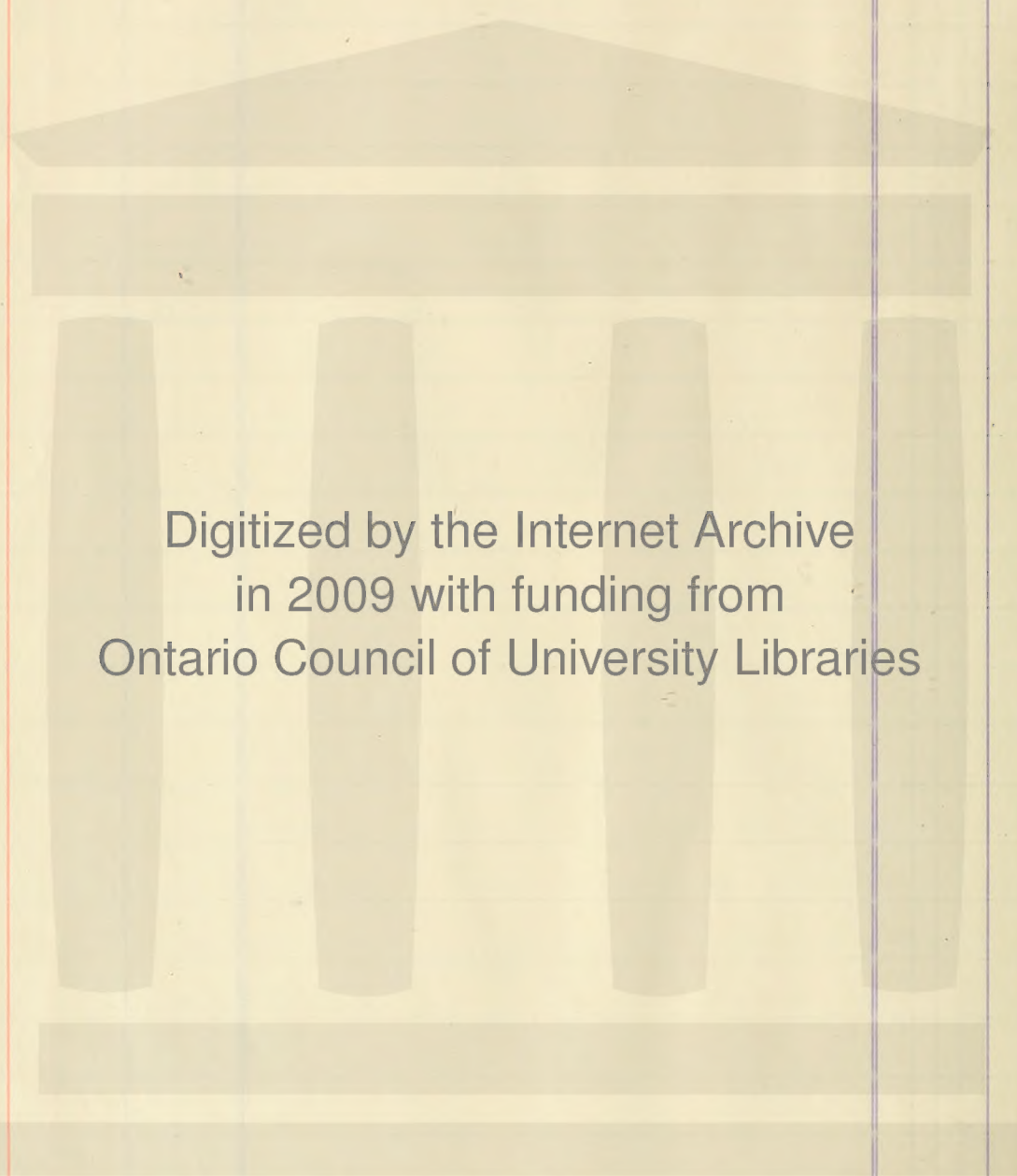
Date.....

DESCRIPTIVE INDEX

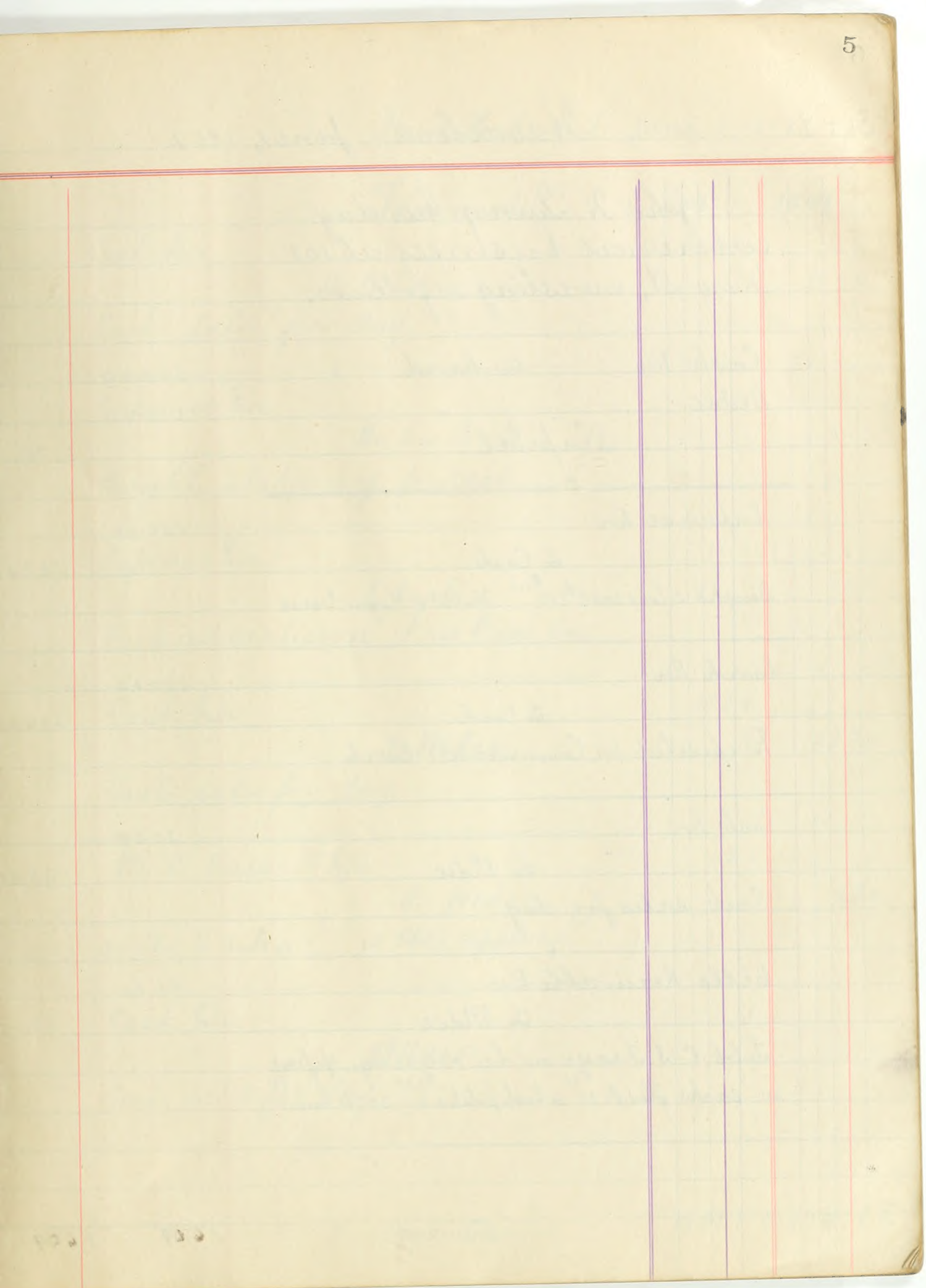
SINGLE ENTRY

DOUBLE ENTRY

TWO-ENTRY



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SET I.

Woodstock, June 1, 1907.

John W. Quinn this day
commences business at 109
King St, investing as follows:

✓	Cash Dr.	on hand.	500 00	
✓	Mdsc	"	600 00	
✓		To Capital		1100
<hr/>				
	2.			
✓	Expense Dr.		135 00	
✓		To Cash.		135 00
	Bought 2 tons coal	\$7.50, Horse & Wagon. \$120.00		
<hr/>				
✓	Bank Dr.		300 00	
✓		To Cash.		300 00
	Deposited in Commercial Banks.			
<hr/>				
✓	Cash Dr.		25 50	
✓		To Mdsc.		25 50
	Cash sales for day.			
<hr/>				
	4			
✓	Bills Receivable Dr.		48 50	
✓		To Mdsc.		48 50
	Sold C. S. Fraser on his note, 30 days. 4/6/1907.			
	20 sacks flour \$1.75, 30 bush. potatoes 25 50 lbs ham 12			
<hr/>				
	Forward		16 09	16 09

Woodstock, Ont. June 4, 1907

	Toward	16 09	16 09
Cash Dr.		30 00	
	To Mdse.		30 00
Cash sales for day.			
<hr/>			
Expense Dr.		620	
	To Bank acf.		620
Bought stationery for cash.			
<hr/>			
Expense Dr.		16 0	
	To Cash.		16 0
Paid advertising "Free Press" acc.			
<hr/>			
Cash Dr.		287 0	
	To Mdse.		287 0
Cash sales for day.			
<hr/>			
M. C. Russell Dr.		72 5	
	To Mdse.		72 5
25 lbs. R. Oats @ 5 ^{1.25}	2 bbls. apples 3.25 ^{2.00}		
<hr/>			
Cash Dr.		179 0	
	To Mdse.		179 0
Cash sales for day.			
<hr/>			
	Toward	1701 15	1701 15

Woodstock, Ont., June 8, 1902.

	Forward	170110	170110
✓ Mdse Dr.		200	
✓ To Cash.			200
Bought goods from Welsh & Co. Toronto on previous invoice Remitted a bank draft.			
<hr/>			
Filed freight bill \$8.60			
<hr/>			
✓ Cash Dr.		257.00	
✓ To Mdse.			257.00
Cash sales for day.			
<hr/>			
✓ Mdse Dr.		20	
✓ To Cash.			20
Bought 100 bush. potatoes from James Lawton.			
<hr/>			
Filed Freight bill \$5.00			
<hr/>			
✓ Cash Dr.		29.30	
✓ To Mdse.			29.30
Cash sales for day			
<hr/>			
✓ Bank Acc. Dr.		48.60	
✓ To Bills Rec.			48.60
C. S. Fraser paid note of 4/6/01 proceeds dep.			
<hr/>			
Forward		20347.00	20347.00

Woodstock, Cal. June 10th 1907.

	January	203470	203460
Cash Dr.		3060	
	To Mdse.		3060
Cash			
<hr/>			
M. C. Russell Dr.		130	
	To Expense		130
Sold delivery note			
<hr/>			
Cash Dr.		6770	
	To Cash		6770
<hr/>			
Expense Dr.		20	
	To Bills Payable		20
Bought office desk from Leslie Company			
note 30 day 13/6/1907 payable at Commercial Bank			
<hr/>			
Cash Dr.		1940	
	To Mdse.		1940
Cash			
<hr/>			
Bills Receivable Dr.		18	
	To Mdse.		
Sold to A. Caskey on his note 2 mos. 13/6/07.			
100 lbs ham ¹² - 20 lbs sugar			
	January	229240	229240

Woodstock Oct Jan 11th, 1902

Cash	Toward	229040	229040
Paul Dr		22000	
	S. Mdee		22000
Selling entire stock of goods			
<hr/>			
Pillsbury's Dr.		22000	
	S. Expense		22000
Sld office desk & balance sheet			
note one more copies			
<hr/>			
Expense Dr		1505	
	stock		1505
Paul Jan 8 receipt			
<hr/>		2290890	2290890

SET II

Woodstock Vt., July 2, 1901.

John W. Quincy Monday
began business at 134 Randa-
St. meeting as follows:

50	Cash Dr.	To hand		
62	Bank	deposit	6.00	
60	Expense	office		
59	Merchandise Dr.	To hand	6.00	
50		To Capital		12.00
59	Capital Dr.	To C. H. Lindland	50	50
61				
59	Midco. Dr.	To Cash	12.00	12.00
60				
	ought under expenses for insurance &c.			
	V remitted bank draft paying 12.00 for it			
60				
62	Expense Dr.	To Bank	10	10
	Paid freight on above with cheque.			
60				
59	Cash Dr.	To Midco.	10.20	10.20
	cash sales.			
61				
59	C. H. Lindland Dr.	To Midco.	25.20	
	payment received 25.20 for stock 25.20			
60				
62	Bank Dr.	To Cash	25	25
	Deposited.			

Toward

1944

1944

Hoodstock, Ind., July 27, 1891.

60	Expense Dr.	To Cash.	1944	1944
60	Advertising		210	210
60	Cash Dr.	To Mdse.	3670	3670
69	Cash sales.			
69	M Langham Dr	To Mdse	4250	4250
	100 yds. sheeting ^{3.00} 25 yds farmers satin ^{1.00}			
60	Cash Dr.	To Mdse	1990	1990
69	Cash sales.			
692	Bank Dr.	To Cash	25	25
60	Deposited.			
60	Expense Dr.	To Cash	120	120
60	Coal.			
60	Cash Dr.	To Mdse	2060	2060
69	Cash sales			
60	C. H. Chandler Dr	To Cash	10	10
60	Loan			
69	Capital stock Dr	To Bank	175	175
62	Paid subscription to Victoria Hospital.			
	Amount		213100	21310

Hoodstock Unit July 4 1901

	Cash Dr.	Forward.	21316.0	21316.0
⁶⁰ 59	Cash Dr.	To Mdee.	324.0	
	Cash sales		39.00	39.00
⁶¹ 51	Mdee Dr.	To Bills Pay		
	Bought of Caldwell & Co, Hamilton			
	on note 3 dyp. 10/7/01	do per invoice No 2		
⁶⁰ 62	Expense Dr.	To Cash		
	Paid freight on above.			23.
⁶⁰ 59	Cash Dr.	To Mdee.	20	20
	Cash sales			
⁶¹ 61	Bills Rec. Dr.	To M. Lingham:	425.0	425.0
	recd note at 10 dyp. 10/7/01	on full of acct.		
⁶⁰ 59	Cash Dr.	To Mdee.	426.0	426.0
	Cash sales			
⁶¹ 60	M Lingham Dr.		65	
⁶⁰ 59	Cash	To Mdee	100	165
	Sold 120 yds. of English tweed @ \$1.20 =			
	received cheque \$100 - part payment.			
⁶⁰ 59	Cash Dr.	To Mdee	1975	1975
	Cash sales			
	Forward		23446.0	23446.0

Woodstock Bk July 12 1907

	Bank	Forward	204460	204420
62 60	Bank Dr. deposited.	To Cash.	30	30
60 57	Cash Dr. cash sales.	To Mdee.	2785 2875	2785 2875
60 42	Expense Dr. cash sales.	To Bank	30	
			263200	263200

July 11 1907
Mdee. Goods on hand 367.85
Office Furniture " " 38.00

SE 7 III

Woodstock, Ind Aug 1, 1884

22

John W Dunny and John Young
begin a flour and grain business at
C York St, agreeing to share losses
gain equally and meetings as follows

64
62 Cash Dr To John W Dunny Capital

Investment

63 Mdse Dr Incled mds. as per inv

66 J. Langdon Account due

62 To John Young Capital

63
64 Mdse Dr To Cash

Bought goods as per inv from J. W. Dunny

64
63 Cash Dr. To Mdse

Sold W. Wells 150 bush wheat 105 3 bbls flour 6 50

65
63 R. Fullerton Dr. To Mdse

Sold on acct 25 bush wheat 105 15 bbls flour 10

64
62 Bank Dr. To Cash.

Deposited

65
62 J. Young Dr To Mdse

Sold on acct

Carried

2947

2947

Woodstock, Aug 6, 1908

		Forward	247	247
64	Cash Dr		30	
63	Bills Rec. "	To J Langdon	10	40
	Recd cash and note 30 dys. 6/8/08. bal. acct			
		8		
63	Expense Dr	To Cash	10	10
64	Bought stationery			
		"		
63			5	5
64	Loan			
		9		
63	Expense Dr	To Cash	1	1
64	Paid E Donald for repairs			
		10		
63	Bills Rec. Dr.	To Mdse	122	122
63	Sold R. Naughton on his note 30 dys 10/8/08. 2 bbls flour 6.10			
		"		
63	Mdse Dr.	To Bills Pay.	60	60
64	Bought of Welch & Co on my note 10 dys 11/8/08. 10 bbls flour			
		"		
63	Expense Dr	To Bank	20	20
64	Paid freight on a b.c.			
		2		
64	Cash Dr	To R Tullerton	50	50
	Recd on acct			

Forward

2737 2737

Woodstock, Aug. 15, 1908

		Forward	27 87 10	27 87 10
64	Cash Dr		1000	
63	Bills Rec.		2000	
64/63	J. Langdon.	To mdse.	310	610
	Sold 100 bbls flour @ 610. Recd cash of John Smith note for 100 & 2 mos 15/8/10 Bal on acct.			
64	Cash Dr.	To mdse	100	100
63	Cash sale			
63	Bills Rec Dr	To J. Tracy	330	330
63	In full of account.	To J. Tracy		
63	Expense Dr	To Cash	10	10
64	Fuel			
64	Bank Dr	To Cash	200	200
64	Deposited			
64	Bills Pay Dr	To Cash	60	60
64	Bought my notes of 1 lb.			
63	mdse Dr	To Bills Pay.	27	27
64	Bought of J. Langdon on my note 20 lbs 15/8/10 20 bbls flour.			
		Forward.	407910	407910

Woodstock, Ont., Aug 10th, 1908

63
63

Expenses Dr

To Cash

Paid for coal & cartage Salary

407410

40741

4120

4120

63
63

Bill Rec. Dr.

To Mdse.

14921

14921

Sold L. Mason on his note 30 days 10/4/100 10 bbls flour 61⁰⁰ 96 bus wheat 90

424950

424950

Aug 17 Inventories

12 bbls flour at 5'50 66

27 bus wheat 10 20 30 9030

Rent for August unpaid 200

S. 11.

London Sept 1, 1908

J. W. Rickson, Pall Mall

1 Beef Tongue,

3 lbs Ch. Coast

John, Brunoy, Regina St

3 lbs. Rib Coast 12

1 Veal Shank

M. Moll, Pall Mall

3 lbs. Litter @ 12 $\frac{1}{2}$

2 Lard @ 2 $\frac{1}{2}$

J. Christie, Waterloo St

5 lbs. Leg of Lamb @ 12 $\frac{1}{2}$

J. Kinnett, Waterloo St,

3 lbs. Veal Litter @ 12

1 Shank

D. A. Kinnett, Oxford

1 Beef Tongue

2 lbs Lard @ 12 $\frac{1}{2}$

1 lb. Salmon Steak

A. A. Jones, Regent St

3 lbs. Rib Coast 12 $\frac{1}{2}$

1 Pickled Tongue

London Sept 1, 1908

C Clark Pall Mall

1½ lb Beef Kidney @ 6
2 " " " 12½

Thos. Wells Colborn St

2 lb Pork Roast @ 12½
1 lb Mutton Chop

H Hammond Regina St

3 lb Leg of Lamb @ 12½

John Brown

1 lb Sausage

J Christie

J Christie

1 pr ducks

H. Pratt

Pall Mall

2 lb. Veal Cutlet @ 15

John Jones

1 lb. Sausage @ 10

C Clark

2 lb. Sausage @ 10

J H. Hickman

1 lb. Sausage @ 10

London Sept 3, 1881

John Brown

5 lb Neck of Lamb @ 12

H. Pratt.

1 1/2 lb. Sirloin Steak @ 15¢

J. Knott.

5 lb. Rump Roast @ 18

M. Mott.

5 lb. Flank @ 5¢

H. Hammond.

5 lb. Rib Roast @ 12 1/2¢

C. Clark.

2 lb. Corn Beef @ 9¢

S. W. Jones

1 lb Suet

1 " Round Steak

J. Christie

4 lb. Rib Roast @ 12 1/2¢

Thos. Ward

5 lb. Veal Roast @ 12 1/2¢

Woodstock 4th 1908.

✓	D. A. Webb.			
	1 chicken	@	35¢	30
	<hr/>			
	John, Lawrence			
	3 lbs Cricket	@	7¢	21
	<hr/>			
	W. J. Mott			
	2 lbs Beef	@	7¢	14
	<hr/>			
✓	T. Knott.			
	3 Veal shanks	@		25
	<hr/>			
	S. A. Jones			
	2 lbs Roast Steak	@	12¢	24
	<hr/>			
✓	H. Pratt			
	1 Pickled Tongue			35
	2 lbs Suet	@	12¢	24
	<hr/>			
✓	J. S. Webb			
	2½ lbs P. H. Steak	@	12½	31
	<hr/>			
	J. Christie.			
✓	3 lbs Chuck Roast	@	10	30

Bedford, Sept 6 1865

2	D. A. Kneble,		
	2 Veal Shank	@ 10	20
	1 Beef		12
2	C. Clark		
	3 lb. Shank	@ 5	15
	1 lb Sausage		10
2	Thos. Malt		
	3 lb Sausage		30
1	H. Hammon		
	1 pr chicken		20
1	H. Pratt		
	Turkey		10
2	J. W. Dickson		
	2 1/2 lb. Ham	@ 12	30
	2 " Lard	@ 12 1/2	30
1	John Brown		
	3 lb Sausage		30
1	W. Malt		
	3 pig feet		25
	1 calf head		20

London. September 8, 1908.

J Christie

1 Turkey
1 Beef Tongue

90

25

T Knott

1 lb. Round Steak
3 lbs. Rib Roast @ 12½

12

38

D. A. Innobbs

2 lbs. Pickled Pig's feet @ 8
1 Calfs Tongue

16

6

9

S. A. Jones

3½ lbs. Beef Neck @ 6
1 lb. Sirloin Steak

18

15

C Clark

3 lbs Sausage

25

Thos. Wells

5 lbs. Leg of Lamb @ 25

75

H Hammond

2 lbs. Lamb Chops @ 12½
1 lb. Lamb

25

10

London, Sept 1, 1900

✓	John Brown 1 pr. Chickens		65
✓	J. Christie 3 lbs Sausage		25
✓	W. Pratt 2 Beef Kidneys @ 7 1 lb. sausage		14 10
		10	
	J. W. Hickson 5 lbs. Plate Roast @ 7 1 lb. Lard		35 13
✓	M. Mott 2 lbs. Suet @ 10 2 " Headcheese @ 10		20 20
	I. Knott 4 lbs. of Leg of Lamb @ 15		
✓	D. A. Knobbs 3 lbs rump Roast @ 9		27
✓	S. A. Jones 1 pr Chickens		650

London Sept. 10, 1908

C. Clark

2 lb. Shoulder, Steak 15

Thos. Walls

1 Beef Tongue

3 lb. Neck of Lamb @ 8

John Brown,

2 lb. neck of Lamb @ 5

1 Beef Tongue

J. Christie

3 lb. shoulder of Lamb @ 8

1 Pickled Beef Tongue.

H. Hammond

5 lb. Chuck Roast @ 10

1 lb. Corned Beef

H. Hall

2 lb. Rump Roast @ 9

C. Clark

2 lb. Shoulder Steak @ 12

J. R. Cook

2 lb. Shoulder Steak

London Sept. 12, 1902

W. Mott,

1 lb Suet.

1 " Lard

10

12

J. Mott,

2 lb Sausage

22

2 lb Round

2 lb Steak

@ 12

24

1 lb Pork

6 lb Shank

24

Thos. Mott,

3 lb Breast of Pork @ 8

24

H. Hammond,

2 lbs. Sirloin Steak @ 12½

25

John Lewis,

2 lb Pork Roast.

@ 12½

25

J. Christie,

4 lbs Potted Meat @ 10

40

H. Pratt

2 lb Mutton chops

@ 10

20

London Sept 12, 1908

S. A. Jones

3 lbs Litter

@ 12½

G. Clark

2 Veal Shank

@ 6

John Brown,

Pd.

2 lbs Rib Roast

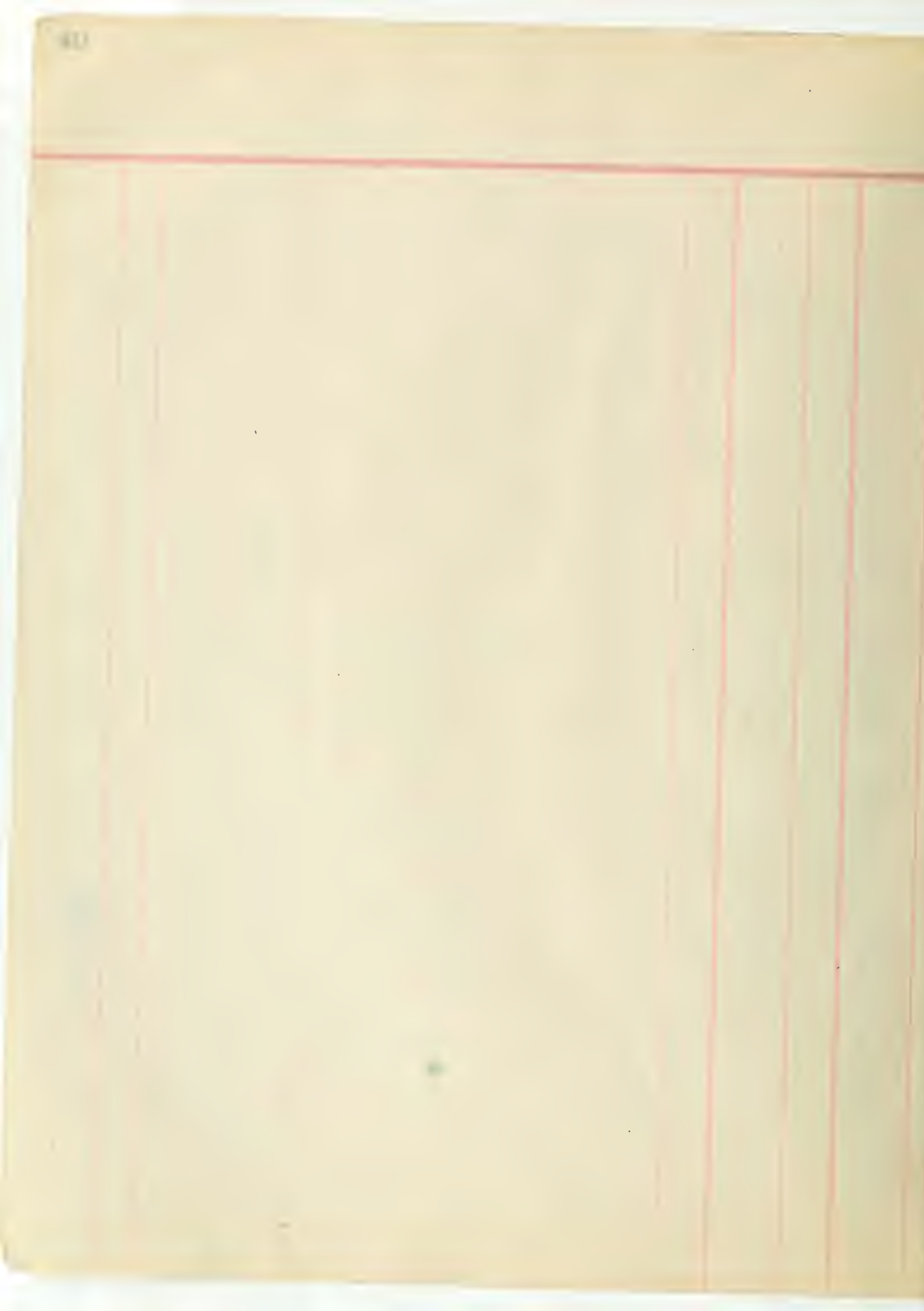
@ 12

Woodstock Jan, 1913.

Jan 1.	Live up team & 3 seater	200	
2.	Car fare	15	
8	Went to ...		50
11	Board	125	500
13	Bread	12	
	"		25
	Tob.	15	
14	Shave & hair cut	30	
	Shoe shine	25	
	to Bank ...	60	
15	Bread	12	
	-----		5
	-----	10	
16	Bread		25
	-----	24	
	-----	1	
17	Corn ...	5	
	Bread	12	
18	Shoe shine	5	
	Candy	10	
	Sherry	10	
	Bread ...	30	
	...	25	
	-----	10	
	...	25	
	Bread ...		550

Jan	12/13	E. Affection	12
"	20	Bread ¹² Candy ⁴ Lunch ¹⁵	32
"	21	Bread ¹²	
		Bread ¹² cigars ¹² sh	12
		Ham ³⁵ Hockey Watch ²⁵	60
"	22	Bread	
		Bread ¹² cigars ¹⁰ Shave ¹⁰	32
Jan	23	Carfare ¹⁵ cigar ⁵ sh	20
"	24	Shave ¹⁰ Bread ¹²	22
"	25	Bread ¹² cigars ⁵⁰⁰	
		Bread ¹² Ham ³⁵ Laundry ²⁵ Shave ⁷⁵ (E)	153
		Candy ⁴ shoe shine ⁵ cigars ³⁰	40
		Bread	100





5. 1

Cash Book

16	To Balance	inward	18 11	
"	"	Thos. Smith	2	
"	"	Thos. Smith	2	
"	"	S. L. Jones	2	
"	"	S. L. Jones	2	
"	"	J. L. Jones	2 52	
"	"	J. L. Jones	2 50	
"	"	J. L. Jones	2 17	
"	"	J. L. Jones	2 52	
"	"	L. L. Jones	2 52	
"	"	C. L. Jones	1 58	
"	"	S. L. Jones	2 52	
"	"	S. L. Jones		50 2
			<u>100 07</u>	<u>100 07</u>
17	To Amount on hand		100 07	

Cash Book

Journal

June 1	To Capital	Investment.	300	
2	By M dce	Sales.	2350	
	By Expense		130	130
	By Bank		300	300
4	To M dce	Sales.	30	
6	"	"	15	
	By Expense			15
7	To M dce	Sales.	1790	
8	"	"	3075	
	By "			300
9	To "	Sales.	20	
	By "			20
10	To "	Sales.	2860	
11	"	"	3970	
13	"	"	1940	
15	Cash in	"	28040	
	By Balance		34620	
	"			65660
	By Balance			61000
	By Balance			13433
16	To "		60520	

Cash Cont.

By 2	To Capital		400	
3	" Mdse	Sales	11200	
	By "			16730
4	To "	Sales	38100	
	By Bank			20
	" Expense			210
5	To Mdse		1440	
6	" "	"	2500	
	By Bank			20
	" Expense			120
8	To Mdse	Sales	3210	
	By C. H. Laidley			
9	To Mdse	Sales	250	
10	" "	"	4200	
11	" "	"	100	
	" "	"	1970	
12	" "	"	2780	
	By Bank			
	Cash Dr,		7000	
	" "			34800
	By Balance			6200
	To Balance		7000	7200

Cash 1928

1	By	6	
2	By		00
3	By	7700	
4	By		0
5	By	22	
6	By	100	
7	By		00
8	By		00
9	By	25700	
10	By		00
11	By		00
12	By		00
13	By		00
14	By		00
15	By		00
16	By		00
17	By		00
18	By		00
19	By		00
20	By		00
21	By		00
22	By		00
23	By		00
24	By		00
25	By		00
26	By		00
27	By		00
28	By		00
29	By		00
30	By		00
31	By		00
32	By		00
33	By		00
34	By		00
35	By		00
36	By		00
37	By		00
38	By		00
39	By		00
40	By		00
41	By		00
42	By		00
43	By		00
44	By		00
45	By		00
46	By		00
47	By		00
48	By		00
49	By		00
50	By		00
51	By		00
52	By		00
53	By		00
54	By		00
55	By		00
56	By		00
57	By		00
58	By		00
59	By		00
60	By		00
61	By		00
62	By		00
63	By		00
64	By		00
65	By		00
66	By		00
67	By		00
68	By		00
69	By		00
70	By		00
71	By		00
72	By		00
73	By		00
74	By		00
75	By		00
76	By		00
77	By		00
78	By		00
79	By		00
80	By		00
81	By		00
82	By		00
83	By		00
84	By		00
85	By		00
86	By		00
87	By		00
88	By		00
89	By		00
90	By		00
91	By		00
92	By		00
93	By		00
94	By		00
95	By		00
96	By		00
97	By		00
98	By		00
99	By		00
100	By		00

50

Account

1/13.	To Moore & Doherty	16 70
1/13.	To Mother in Crown Bank ^{noted due 15/1/13.}	65 0
	Oxford Book Store	43 5
"	W. J. & J. J. Store	44 0
"	" " " "	10 0
"	" " " "	4 0
	To Crown Bank	
		<hr/> 459.5

14/13	By bank note	250
29/13	do " do note (cash)	400
31/13	do " do note (cash)	500

2214	no. 1 (bulk) (o. (uniform, suit & receipt)	56.00
	no. 2 (bulk) (old acct)	22.70
	no. 3 (bulk) (Teeth - remainder acct)	10.00
	no. 4 (bulk) (supp. & receipt)	10.00
	no. 5 (bulk)	10.00
	no. 6 (bulk)	10.00
	no. 7 (bulk)	10.00
	no. 8 (bulk)	10.00
	no. 9 (bulk)	10.00
	no. 10 (bulk)	10.00
	no. 11 (bulk)	10.00
	no. 12 (bulk)	10.00
	no. 13 (bulk)	10.00
	no. 14 (bulk)	10.00
	no. 15 (bulk)	10.00
	no. 16 (bulk)	10.00
	no. 17 (bulk)	10.00
	no. 18 (bulk)	10.00
	no. 19 (bulk)	10.00
	no. 20 (bulk)	10.00
	no. 21 (bulk)	10.00
	no. 22 (bulk)	10.00
	no. 23 (bulk)	10.00
	no. 24 (bulk)	10.00
	no. 25 (bulk)	10.00
	no. 26 (bulk)	10.00
	no. 27 (bulk)	10.00
	no. 28 (bulk)	10.00
	no. 29 (bulk)	10.00
	no. 30 (bulk)	10.00
	no. 31 (bulk)	10.00
	no. 32 (bulk)	10.00
	no. 33 (bulk)	10.00
	no. 34 (bulk)	10.00
	no. 35 (bulk)	10.00
	no. 36 (bulk)	10.00
	no. 37 (bulk)	10.00
	no. 38 (bulk)	10.00
	no. 39 (bulk)	10.00
	no. 40 (bulk)	10.00
	no. 41 (bulk)	10.00
	no. 42 (bulk)	10.00
	no. 43 (bulk)	10.00
	no. 44 (bulk)	10.00
	no. 45 (bulk)	10.00
	no. 46 (bulk)	10.00
	no. 47 (bulk)	10.00
	no. 48 (bulk)	10.00
	no. 49 (bulk)	10.00
	no. 50 (bulk)	10.00
	no. 51 (bulk)	10.00
	no. 52 (bulk)	10.00
	no. 53 (bulk)	10.00
	no. 54 (bulk)	10.00
	no. 55 (bulk)	10.00
	no. 56 (bulk)	10.00
	no. 57 (bulk)	10.00
	no. 58 (bulk)	10.00
	no. 59 (bulk)	10.00
	no. 60 (bulk)	10.00
	no. 61 (bulk)	10.00
	no. 62 (bulk)	10.00
	no. 63 (bulk)	10.00
	no. 64 (bulk)	10.00
	no. 65 (bulk)	10.00
	no. 66 (bulk)	10.00
	no. 67 (bulk)	10.00
	no. 68 (bulk)	10.00
	no. 69 (bulk)	10.00
	no. 70 (bulk)	10.00
	no. 71 (bulk)	10.00
	no. 72 (bulk)	10.00
	no. 73 (bulk)	10.00
	no. 74 (bulk)	10.00
	no. 75 (bulk)	10.00
	no. 76 (bulk)	10.00
	no. 77 (bulk)	10.00
	no. 78 (bulk)	10.00
	no. 79 (bulk)	10.00
	no. 80 (bulk)	10.00
	no. 81 (bulk)	10.00
	no. 82 (bulk)	10.00
	no. 83 (bulk)	10.00
	no. 84 (bulk)	10.00
	no. 85 (bulk)	10.00
	no. 86 (bulk)	10.00
	no. 87 (bulk)	10.00
	no. 88 (bulk)	10.00
	no. 89 (bulk)	10.00
	no. 90 (bulk)	10.00
	no. 91 (bulk)	10.00
	no. 92 (bulk)	10.00
	no. 93 (bulk)	10.00
	no. 94 (bulk)	10.00
	no. 95 (bulk)	10.00
	no. 96 (bulk)	10.00
	no. 97 (bulk)	10.00
	no. 98 (bulk)	10.00
	no. 99 (bulk)	10.00
	no. 100 (bulk)	10.00

Card Book Jan 1, 1913.

Jan 1	To	Cash on hand	223	
	By	Salary		200
Jan 2	To	Salary		03
" 4	"	Shave		10
"	"	Shoe shine		03
"	"	Ice cream		20
"	To	Salaries	510	
"	By	Cash		150
"	To	Bread money	13	
Jan 6	By	Building fund (500)		03
" 8	"	Gas		25
" 7	By	Bread		25
"	To	"	25	
"	By	Stamp		02
" 8	To	Sundries	25	
"	By	Bread & acids		20
"	To	Travelling expenses	550	
" 13	By	Bread		13
"	To	Cash	25	
"	By	Salaries		10
" 14	By	Chair " Hair cut " Shoe shine " Bank Note	6.50	15
" 15	By	Sundries		25
"	To	"	05	
" 16	By	Sundries		25
"	To	"	25	
" 17	By	"		
" 18	To	"		12
			530	
			1941	1470

	By	To	Balance	By	To	Balance
	By Balance		471			471
Jan 19	By C. Collection				10	481
20	" Sundries				32	513
" 21	To		25			538
	By				72	610
" 22	To		25			635
	By				32	667
" 23	"				20	687
" 24	"				22	709
" 25	To		530			1239
	By				293	1532
"	By Sundries at some unknown time				131	1663
" 28	To Stamps 4 & M & H.					1663
"	To 15	10			25	1688
" 29	" Stamps 4 & M & H.	4.00			404	2092
" 31	" Cane 10 plants 5 cigars 10				25	2117
Feb 1	To E. 50 wages 5.00		550			1567
" 1	By Wm 25 Sund. 16 Cuts 64 R. rd 45				150	1717
" 2	Thos. Min 5 cigars 23 gum 5 ink 10 plates 65				110	1827
" 3	Collection				10	1837
" 3	Wm 15 Sund 10 cigars 204 404 M & H 23				110	1947
" 3	Tether (bet.) 25 Loaned 25				50	1997
" 3	Bread				1	1998
" 6	cigars				10	2008
" 8	RR wages 5.00		500			1508
" 12	Sundries 36 Wm 35 cigars 25 Cane 15 Candy 15				120	1628
" 14	Wm 100 (wages) 2.00, Can Thro 50					1678
" 15	To Cash 300		300			1378
			2467		1650	2117

1913

Feb 9

By unknown
By Howard to the 2.00

717

482
28



</									

INDEX TO LEDGER

A

F

B

G

C

H

D

I J

E

K

INDEX TO LEDGER

L

R

M

S

N

T

O

UVW

PQ

XYZ

5171

Capital Account

Jan 1 To Bal Capital	10000	Jan 1 By Balance	10000
	11669		11669
		16 By Bal Capital	11669

Expense Acct

Jan 2 To Cash	100	Jan 2 By Cash	100
1 To Cash	100	1 To Cash	100
1 To Cash	100	1 To Cash	100
1 To Cash	100	1 To Cash	100
1 To Cash	100	1 To Cash	100
	17675		17675

Bank Acct

Jan 1 To Cash	100	Jan 1 By Expense	100
1 To Cash	100	1 To Cash	100
	34820	Balance	3283
			3483

Bill Receivable Acct

Jan 1 To Cash	100	Jan 1 By Cash	100
1 To Cash	100	1 To Cash	100
	3510	Balance	3510
Jan 1 To Balance	3510		

June 10. L. Kalamazoo

1872	June 6 By Balance	172
1872		1322

Time in the Laboratory

Less 9
 2000
 6670
 911

SE 1 A.

Capital Acct

2	To C. H. Landman	20
8	Bank	1750
17	Loss & Gain	2775
	Net Cap.	<u>158925</u>
		<u>1660</u>

July 2 By Sundries 1660

July 15 By Net Cap. 158925

Merchandise Acct

2	To Capital	600
3	" Cash	16025
9	" Bal. Forward	80
17	" Loss & Gain	3930
		<u>87955</u>
15	By Bal. Fwd	36785

July 3	By Cash	4230
"	C. H. Landman	2650
4	" Cash	3875
5	" W. Langley	4250
"	Cash	1110
6	"	2565
8	"	5790
9	"	5
10	"	5
11	" Sundries	100
"	Cash	1970
12	"	2250
17	By Bal. Fwd	26710

87955

15 To Bal. Fwd

36785

Cash Acct

1906		
July 2	To Capital	1000
3	" Mdee	92 80
7	"	38 75
2	"	19 70
6	"	20 00
8	"	32 80
9	"	25
10	"	42 60
11	"	100
	"	19 75
12	"	27 85
		<u>774 20</u>
July -	Balance	521 20

1906		
July 2	By Mdee	160 20
4	" Bank	2
	" Expense	20
6	" Bank	25
	" Expense	120
8	" C. H. Sadlau	15
12	" Bank	30
	Ballance	521 20
		<u>774 20</u>

Expense Acct

1906		
July 2	To Capital	100
3	" Bank	10
4	" Cash	210
6	"	120
9	" Bank	520
12	"	30
		<u>1056 0</u>
July	To Bal Int	3350

1906		
July 1	By Bal Int	3350
	" Loss + Gain	671
		<u>1056 0</u>

C. D. Laidlaw

3	To Mdee	2000	July 2 By Capital	2000
8	" Cash	15		

Langham

5	To Mdee	4250	July 10 By Bill Receivable	4250
11	" "	63		

Bill Receivable

July 9 By Mdee.

60

Bill Receivable

10	To M Langham	4250		
----	--------------	------	--	--

Bank Account

July 2	To Capital	100	July 3	By Expense	10
" 7	" Cash	20	" 8	" Capital	10
" 12	" "	20	" 9	" Expense	2
" 12	" "	30	" 12	" "	30
			" 14	" Balance	615
		670			670

July 4 To Balance

6 525

Sum & Gross Paid

July 14	To Expense	1710	July 14	By Mdse.	37
				" Capital	27
		67			

Set off

John W. Dumas Capital

Aug 11	To Capital	80610	Aug 11 ¹⁸⁰⁸	By Cash	600
			" 12	" " " "	206
			" 13	" " " "	250
			" 14	" " " "	100

John Young Capital

Aug 11	To Capital	65610	Aug 11 ¹⁸⁰⁸	By Sundries	650
			" 12	" " " "	206
			" 13	" " " "	250
			" 14	" " " "	100

Mdsc Acd

			1902			
1	To John Youngs Cap	6 10	Aug 2	By Cash		1 00
2	" Cash	5 00	7	" R. C. Cullerby		5 00
11	" Bells Pay	6	9	" J. Tracy		3 00
15	" " "	27	10	" Bells Pay		1 00
17	" Tools (paid)	30 10	12	" Sundries		6 00
				" Cash		1 00
			10	" Bells Pay		5 00
			17	"		1 48 20
			12	" Cash		1 00
			17	" Sundries		10 20
						10 20

To Sundries			7 00			
Expenses Acd						

8	To Cash	10				
9	"	1				
11	" Bank	2 00				
13	" Cash	10				
15	"	4 12 20				
17	"	2 00				

Bills Receivable						
6	To J. Langley	10	Aug 10	By B. C. Cullerby		5 00
10	" Mdsc	1 22				
12	"	2 00				
13	"	3 00				
17	"	2 00 20				

Cash Acct.

1908	Aug 1	To Cash	600	1908	Aug 2	By Mdse	500
	3	Mdse	100		4	Bank	50
	6	Expenses	20		8	" Expenses	10
	12	" R. Tullerton	50			" R. Tullerton	5
		Mdse	100		9	" Expenses	1
			100		11	" "	2
					13	" "	10
						Bank	200
					15	" Bills Pay.	60
						Expenses	41
					17	" Balance	100
			1200				1000

Bills Payable

1908	Aug 15	To Cash	60	1908	Aug	By Mdse	60
					15	" "	27

Bank Acct.

1908	Aug 4	To Cash	50	1908	Aug 11	By Expenses	270
	15		200		15	Expenses	247
			250				250
			24790				

Lucas Young Acct.

17	To Cash		Aug 17	By Mldse.	
	John Young, lab	20 00			
	John Young	20 00			

J. Tracy Acct

5	To Mldse	335	¹⁹⁰⁸ Aug 13	By Bills Receivable	335
---	----------	-----	---------------------------	---------------------	-----

R. Sullivan

4	To Mldse	115	¹⁹⁰⁸ Aug 12	By Cash	60
8	To Cash	5	17	Balance	8
					140
18	To Balance	10			

J. Langley

1	To J. Youngs Cash	40	Aug 6	By Sundries	
22	To Mldse	310			

Sept 14

J. W. Dickson

Sept 15 By Cash.

3 lbs ck. Roast	21
3 " " " "	21
5 2 1/2 " P.H. Steak	50
8 2 1/2 " " "	40
2 " " " "	20
1 " " " "	10
1 " " " "	10

John, Brown

Sept 15 By Cash.

1 lb. Beef Roast	21
1 " " " "	21
2 1 lb. Sausage	40
3 2 lbs. Neck of L.	60
5 3 " " " "	30
8 3 " " " "	40
4 " " " "	20
1 2 " " " "	10
1 " " " "	10
1 2 " " " "	10

Mr. Smith

1	3 lbs filled	120	58	Sept 10	By Cash	200
2	" Lard	120	20			
3	" Lard	120	20			
4	2 " Beef	7	12			
5	" By Hook		20			
6	" By Hook		20			
7	" Lard		20			
8	" Lard		20			
9	" Lard		20			
10	" Lard		20			
11	" Lard		20			
12	" Lard		20			

J. Christie

1	1 lb. Lard	20	20	Sept 10	By Cash	20
2	" Lard		20			
3	1 lb. Lard	20	20			
4	" Lard		20			
5	" Lard		20			
6	" Lard		20			
7	" Lard		20			
8	" Lard		20			
9	" Lard		20			
10	" Lard		20			
11	" Lard		20			
12	" Lard		20			

J. D. Smith

Sept 1	2 lbs. V. Catfish	10	Sept 10	By Cash	
	1 Head Shank	05			
	1/2 lb. Camp Root	10			
	2 lbs. Beans	10			
	1 lb. L. Corn	10			
	1 lb. Potatoes	10			
	1 lb. Sugar	10			
	1 lb. Tea	10			

D. A. Noble

Sept 1	1/2 lb. Sugar	10	Sept 10	By Cash	
	1 lb. Corn	10			
	1 lb. Head Shank	10			
	1 lb. Beans	10			
	2 lbs. Head Shank	20			
	1 lb. D.	10			
	2 lbs. Head Shank	20			
	1 lb. Sugar	10			
	1 lb. Camp Root	10			
	1 lb. Tea	10			

1890 June

1	2 lb. ...	20	Sept. By Cash	2
	10 lb. ...	20		
3	2 lb. ...	10		
4	1 lb. ...	5		
	1 lb. ...	5		
5	2 lb. ...	20		
7	1 lb. ...	5		
	1 lb. ...	5		
	1 lb. ...	5		
10	6 lb. ...	30		
12	1 lb. ...	5		

Change

1	1 lb. ...	19	Sept. By Cash	100
2	1 lb. ...	10		
3	2 lb. ...	20		
4	1 lb. ...	5		
5	1 lb. ...	5		
	1 lb. ...	5		
7	2 lb. ...	20		
8	1 lb. ...	5		
9	2 lb. ...	20		
10	1 lb. ...	5		
11	1 lb. ...	5		
12	1 lb. ...	5		

Sept 1

1	Sept 1	Sept 1	Sept 1
2	Sept 2	Sept 2	Sept 2
3	Sept 3	Sept 3	Sept 3
4	Sept 4	Sept 4	Sept 4
5	Sept 5	Sept 5	Sept 5
6	Sept 6	Sept 6	Sept 6
7	Sept 7	Sept 7	Sept 7
8	Sept 8	Sept 8	Sept 8
9	Sept 9	Sept 9	Sept 9
10	Sept 10	Sept 10	Sept 10

Sept 11

1	Sept 11	Sept 11
---	---------	---------

Sept 12

1	Sept 12	Sept 12
---	---------	---------

Dr. Credit

Sept 10 To Dr. W.

10

Sept 10 To Dr. W.

Stable Rent

10

Sept 10

Sept 10 By Balance

Sept 10 By Balance

Sept 10 To Balance

Cash

1000

Sept 10 By Dr. W.

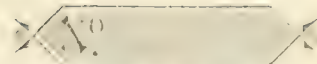
Sept 10 By Dr. W.

BILLS

	WHEN RECEIVED.	PAYER.	IN WHOSE FAVOR.	FOR WHAT RECEIVED.	WHERE PAYABLE	DATE NOTED
1	June 7	C. L. Linton	J. H. L. Linton	Mdse.		June
2	"	C. L. Linton	"	"	Bank of Montreal	"
3	"	M. L. Linton	"	"	"	"
4	July 11	M. Langham	John R. Dunning	Full of 1st Co. by L. L. Linton		July
2	Aug 10	R. Houghton	Dunning & Young	Mdse		Aug
1	" 6	J. Langdon	J. Langdon	Co. 2nd		"
3	" 12	J. Langdon	J. Langdon	"		July
4	" 3	J. Langdon	Dunning & Young	In full of 1st		Aug
5	" 7	L. Houghton	"	"		"

PROMISSORY NOTE.

No. ... \$



To

For

after date ... promise to pay to

Date

or order,

at

Time

Dollars,

Due

Value received.

PROMISSORY NOTE

No. ... \$

\$

Due

No. ...

To

189

For

after date ... promise to pay to

Date

or order

Time

at

Dollars

Due

Value received

PROMISSORY NOTE

No. ... \$

\$

Due

No. ...

To

189

For

after date ... promise to pay to

Date

or order

Time

at

Dollars

Due

Value received

CHEQUE.

No.

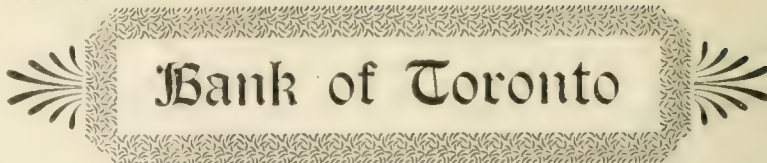


Toronto,

189

Favor of

TO THE



For

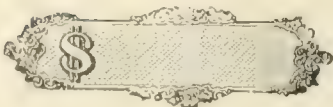
Pay to

or Bearer,

Dollars,

Date ...

18...



CHEQUE.

No.

\$

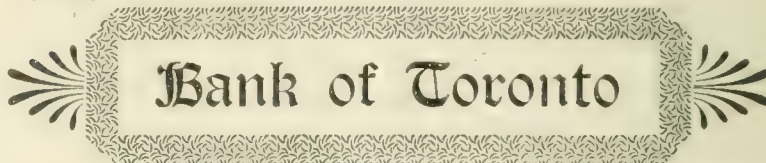


Toronto,

189

Favor of

TO THE



For

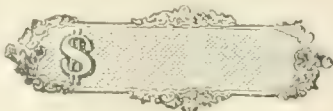
Pay to

or Bearer,

Dollars,

Date

18...



CHEQUE.

No.

\$

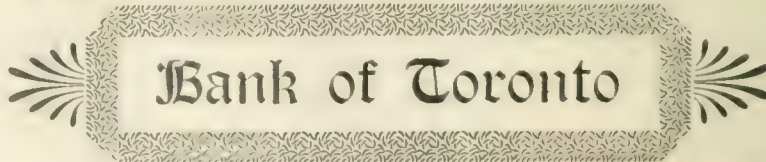


Toronto,

189

Favor of

TO THE



For

Pay to

or Bearer,

Dollars,

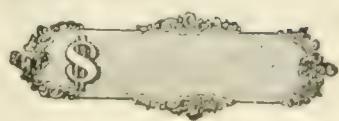
Date

18



DATE DRAFT.

No. \$
To
Order of
For
Date
Time
Due



No.
Toronto, 189.

after date, for value received, pay to
the order of the sum of
Dollars,
at the
To

SIGHT DRAFT.

No. \$
To
Order of
For
Date
Time
Due



No.
Toronto, 189.

At sight, for value received, pay to the order of
..... the sum of
Dollars
at the
To

BANK DRAFT.

No. \$
To
Order of
For
Date
Time
Due



Bank of Toronto. No.

On demand, for value received pay to the order
of
the sum of Dollars,
which charge with or without advice to this Bank.
To Manager.

BILL OF LADING.

No.

Baltimore, Md.,

189

INTERNATIONAL TRANSPORTATION COMPANY.

Received in apparent good order, of the articles as marked
and described below. They agree to deliver in like good order and condition (the unavoidable dangers of fire, explosion and
loss excepted) at and
at the rate of per

MARKS	DESCRIPTION OF ARTICLES.	WEIGHT.	RATE.	AMOUNT.

For the Company,

Agent.

RECEIPT.



Toronto,

189

No.

to

From

Received from

Dollars,

For

Due

In

No. \$

\$

Toronto, 189

From

Received from

100 Dollars

For

Due 18

No.

DUE BILL.



Toronto, 189.....

Due

Dollars,

in goods from our store.



No. 8

To

For

Date 18

DEPOSIT SLIP.

THE BANK OF TORONTO

Credit

Deposited by.....

of 18

- × 1
- × 2
- × 4
- × 5
- × 10
- × 20
- × 50
- × 100

\$

John H. Denny.

Statement Resources & Liabilities

Merchandise on hand	517	50	
Office Exp.	31	00	
Cash	501	00	
Dr. Bank	250	00	
Debt receivable	12	50	
C. H. Laiden	16	00	
Liabilities	13		1669 00
Debt Payable			80
			<u>1669 00</u>

John H. Denny.

Statement Losses & Gains

Losses			
Expenses			67 00
Gain			
Merchandise			31 00
Net Gain			<u>27 00</u>

\$15.00

Woodstock, Ont., May 12, 1908

Thirty days after date I promise to pay.

John H. Dunn ————— or order
Twenty and ————— Dollars.

Value rec'd.

Dated June 14th.

J. J. [unclear]

\$48.80

Woodstock June 4, 1908.

Thirty days after date - I promise to pay

John H. Dunn ————— or order
Forty eight and ————— Dollars.

Value rec'd.

Dated July 2, 1908.

C. S. Fraser

Woodstock, June 12, 1908

I promise to pay

or order

Dollars

John H. Dunn

INVOICE.

190....

M.....

Bought of...

GENERAL MERCHANT.

TERMS: { 3 Months or
3% off for Cash.

ISAAC PITMAN'S SHORTHAND.

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The Alphabet is composed of simple and distinct characters—right lines and curves, dots, dashes, and angular marks; the upright stroke to which they are placed (the shorthand letter *t*) is introduced to show the position in which the vowel sign is written with respect to all consonants. In this way a dot written after a consonant at the top represents the sound of *ah*, heard in the word *pa*; so that ** represents *pa*. A dot in the middle of the consonant represents the sound *eh*, heard in the word *pay*, as in the word *may*, and at the end *ee*, as in *key*. So with the rest of the vowels and diphthongs. When the consonants of the Phonographic Alphabet are joined, they are written without lifting the pen. Thus, suppose we wish to write the word *gate*, we write *┐*, and then insert the vowel *eh*, *┐ gate*. A small circle represents *s*. It may be written between two consonants, or at the beginning or end of a consonant; thus, *ss sake*, *ts task*, *ss risk*.

CONSONANTS.

<i>\</i>	<i>\</i> B	<i>\</i> F	<i>\</i> V
<i> </i>	<i> </i> D	<i> </i> TH	<i> </i> TH
<i>/</i>	<i>/</i> J	<i>/</i> S	<i>/</i> Z
<i>—</i>	<i>—</i> G	<i>—</i> SH	<i>—</i> ZH
M	N	NG	
L	R		
W	Y	H	

VOWELS.

	LONG			SHOWN
1. AH	<i> </i>	alms	<i>ä</i>	<i> </i>
2. EH	<i> </i>	ape	<i>ē</i>	<i> </i>
3. EE	<i> </i>	eat	<i>ī</i>	<i> </i>
4. AW	<i> </i>	all	<i>ō</i>	<i> </i>
5. OH	<i> </i>	ope	<i>ū</i>	<i> </i>
6. OO	<i> </i>	ooze	<i>ōō</i>	<i> </i>

DIPHTHONGS.

<i> </i> I	<i> </i> AI	<i> </i> OI	<i> </i> OW	<i> </i> U	<i> </i> W
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These exercises are inserted with the hope that they may be of service to those students who intend acquiring the knowledge of Shorthand. The exercises are placed on the last leaf with room for practice, and if not required can be torn out of the book.

day, *say*, *some*, *soon*, *took*, *dug*, *cups*, *love*, *move*, *life*, *own*, *road*, *load*

paid, *poor*, *pigs*, *purse*, *boat*, *carried*, *cautious*, *change*, *china*, *chimney*

coals, *comedy*, *cork*, *namesake*, *followed*, *task*, *merry*, *knife*, *miscarry*

victims, *Jamaica*, *mildness*, *sparks*, *vastly*, *zinc*, *window*, *survive*, *zenith*

